

# **PROGRAM 6 – SHARED TAXES, COMMERCIAL PASSENGER VESSEL EXCISE TAXES DEPARTMENT OF REVENUE**

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## **I. PROGRAM OBJECTIVES**

Payments are made to municipalities for the purpose of improving port facilities, harbor infrastructure, and other services provided to the commercial passenger vessels and the passengers on board those vessels.

## **II. PROGRAM PROCEDURES**

The Tax Division of the Department of Revenue administers the Shared Taxes program. Sharings for commercial passenger vessel excise taxes are made yearly as of December 31 based on information included on the tax return documents submitted by taxpayers to the Department. Communities are not required to make application for sharings.

From the total tax collected, \$5 per passenger is shared to each of the first seven municipalities where the travel occurred. If a municipality is within a borough, the \$5 per port amount is split equally between the municipality and borough.

## **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

There are no special compliance requirements or suggested audit procedures for this program.